**EXHIBIT A**

## 1. Apple as Agent

You appoint Apple Canada, Inc. ("Apple Canada") as Your agent for the marketing and End User download of the Licensed and Custom Applications by End Users located in the following region:

Canada

You appoint Apple Pty Limited ("APL") as Your agent for the marketing and End User download of the Licensed and Custom Applications by End Users located in the following regions:

Australia
New Zealand

You appoint Apple Inc. as Your agent pursuant to California Civil Code §§ 2295 *et seq.* for the marketing and End User download of the Licensed and Custom Applications by End Users located in the following region:

United States

You appoint Apple Services LATAM LLC as Your agent pursuant to California Civil Code §§ 2295 *et seq.* for the marketing and End User download of the Licensed and Custom Applications by End Users located in the regions identified below, as updated from time to time via the App Store Connect site:

| | | | |
|---|---|---|---|
| Argentina* | Cayman Islands | Guatemala* | Saint Lucia |
| Anguilla | Chile* | Honduras* | St. Vincent |
| Antigua & Barbuda | Colombia* | Jamaica | & The Grenadines |
| Bahamas | Costa Rica* | Mexico* | Suriname |
| Barbados | Dominica | Montserrat | Trinidad & Tobago |
| Belize | Dominican Republic* | Nicaragua* | Turks & Caicos |
| Bermuda | Ecuador* | Panama* | Uruguay |
| Bolivia* | El Salvador* | Paraguay* | Venezuela* |
| Brazil* | Grenada | Peru* | |
| British Virgin Islands | Guyana | St. Kitts & Nevis | |

*Custom Applications are only available in these regions.

You appoint iTunes KK as Your agent pursuant to Article 643 of the Japanese Civil Code for the marketing and End User download of the Licensed and Custom Applications by End Users located in the following region:

Japan

## 2. Apple as Commissionaire

You appoint Apple Distribution International Ltd. as Your commissionaire for the marketing and End User download of the Licensed and Custom Applications by End Users located in the following regions, as updated from time to time via the App Store Connect site. For the purposes of this Agreement, "commissionaire" means an agent who purports to act on their own behalf and concludes agreements in their own name but acts on behalf of other persons, as generally recognised in many Civil Law legal systems.

| | | | |
|---|---|---|---|
| Afghanistan | Finland* | Luxembourg* | Saudi Arabia* |
| Albania | France* | North Macedonia | Senegal |
| Algeria | Gabon | Madagascar | Serbia |
| Angola | Gambia | Malawi | Seychelles |
| Armenia | Georgia | Malaysia* | Sierra Leone |
| Austria | Germany* | Mali | Singapore* |
| Azerbaijan | Ghana | Malta (Republic of)* | Slovakia* |
| Bahrain* | Greece* | Mauritania | Slovenia* |
| Belarus | Guinea-Bissau | Mauritius | South Africa |
| Belgium* | Hong Kong* | Moldova | Spain* |
| Benin | Hungary | Montenegro | Eswatini |
| Bosnia and Herzegovina | Iceland* | Morocco | Sweden* |
| Botswana | India | Mozambique | Switzerland* |
| Bulgaria* | Indonesia | Namibia | Taiwan* |
| Burkina Faso | Iraq | Netherlands* | Tajikistan |
| Cameroon | Ireland* | Niger | Tanzania |
| Cape Verde | Israel* | Nigeria | Thailand* |
| Chad | Italy* | Norway* | Tunisia |
| China mainland* | Jordan | Oman | Türkiye* |
| Congo (Democratic Republic of) | Kazakhstan | Pakistan | Turkmenistan |
| | Kenya | Philippines* | UAE* |
| Congo (Republic of) | Kosovo | Poland | Uganda |
| Côte d'Ivoire | Kuwait | Portugal | Ukraine* |
| Croatia | Kyrgyzstan | Qatar* | United Kingdom* |
| Cyprus* | Latvia* | Romania* | Uzbekistan |
| Czechia | Lebanon | Russia* | Vietnam* |
| Denmark* | Liberia | Rwanda | Yemen |
| Egypt* | Libya | São Tomé and Príncipe | Zambia |
| Estonia* | Lithuania* | | Zimbabwe |

You appoint Apple Services Pte. Ltd. as Your commissionaire for the marketing and End User download of the Licensed and Custom Applications by End Users located in the regions identified below, as updated from time to time via the App Store Connect site:

| | | | |
|---|---|---|---|
| Bhutan | Maldives | Fiji | Solomon Islands |
| Brunei | Micronesia, Fed States of | Korea* | Sri Lanka |
| Cambodia | Mongolia | Naoero | Tonga |
| Laos | Myanmar | Palau | Vanuatu |
| Macau | Nepal | Papua New Guinea | |

*Custom Applications are only available in these regions.

**EXHIBIT B**

**1.** If taxes apply, Apple shall collect and remit to the competent tax authorities the taxes described in Section 3.2 of Schedule 2 for sales of the Licensed Applications to End Users and in Section 3.2 of Schedule 3 for sales of the Custom Applications to the Custom App Distribution Customers located in the following regions, as updated from time to time via the App Store Connect site:

Albania
Armenia
Australia
Austria
Azerbaijan
Bahamas
Bahrain
Barbados
Belarus
Belgium
Benin
Bhutan
Bosnia and Herzegovina
Bulgaria
Canada
Cambodia**
Cameroon
Chile
China mainland*
Colombia
Congo (Republic of)
Croatia
Cyprus
Czechia
Denmark
Egypt
Estonia
Finland
France
Georgia
Germany
Ghana
Greece
Hungary
Iceland
India
Indonesia**
Ireland
Italy
Côte d'Ivoire
Japan***
Kazakhstan**
Kenya
Korea**
Kosovo
Kyrgyzstan**
Laos
Latvia
Lithuania
Luxembourg
Malaysia
Malta
Mauritius
Mexico****
Moldova
Morocco
Nepal**
Netherlands
New Zealand
Nigeria
Norway
Oman
Peru
Philippines**
Poland
Portugal
Romania
Russia***
Saudi Arabia
Serbia
Senegal
Singapore**
Slovakia
Slovenia
South Africa
Spain
Suriname
Sweden
Switzerland
Taiwan
Tajikistan**
Tanzania
Thailand**
Türkiye
Ukraine
United Arab Emirates
Uganda
United Kingdom
United States
Uruguay†
Uzbekistan**
Vietnam††
Zambia
Zimbabwe

* Except for certain taxes to be collected as required by the Chinese government, Apple shall not collect or remit additional taxes or levies in China. You understand and agree that You shall be solely responsible for the collection and remittance of any taxes as may be required by local law.
** Solely applicable to non-resident Developers. Apple shall not collect and remit taxes for local Developers, and such developers shall be solely responsible for the collection and remittance of such taxes as may be required by local law. Solely for purposes of determining the commissions to which Apple is entitled from local Developers, Apple will estimate the VAT amount based on information local Developers provide for their tax category selection. The estimated tax will be deducted from the price payable by End Users for Licensed Applications prior to the calculation of Apple's commission.
*** Solely applicable to non-resident Developers. Apple shall not collect and remit taxes for local Developers, and such developers shall be solely responsible for the collection and remittance of such taxes as may be required by local law.
**** Solely applicable to Developers who are not registered with the local tax authorities for VAT purposes in Mexico. For Developers who are registered for VAT purposes in Mexico, Apple shall collect and remit (i) the total VAT amount to local corporations and foreign residents, and (ii) the applicable VAT amount to local individuals and the remaining VAT amount to the local tax authorities, in accordance with local law. Developers shall be responsible for the remittance of such VAT to competent tax authorities as may be required by local law.
† Except for certain taxes on digital transactions that Apple must collect as required by the Uruguayan government, Apple shall not collect or remit additional taxes or levies in Uruguay. You understand and agree

that You shall be solely responsible for the collection and remittance of any taxes imposed on Your earnings as may be required by local law.
†† Solely applicable to non-resident Developers and local individual Developers. Apple shall not collect and remit taxes for local corporate Developers, and such Developers shall be solely responsible for the collection and remittance of such taxes as may be required by the law. Solely for purposes of determining commissions to which Apple is entitled from local corporate Developers, Apple will estimate the VAT amount based on information local corporate Developers provide for their tax category selection. The estimated tax will be deducted from the price payable by End Users for Licensed Applications prior to the calculation of Apple's commission.

**2.** Apple shall not collect and remit the taxes described in Section 3.2 of Schedule 2 for sales of the Licensed Applications to End Users and in Section 3.2 of Schedule 3 for sales of the Custom Applications to the Custom App Distribution Customers located in the regions not listed above in Section 1 of this Exhibit B. You shall be solely responsible for the collection and remittance of such taxes as may be required by local law.

**EXHIBIT C**

## 1. AUSTRALIA

### 1.1 General

(a) Terms defined in the A New Tax System (Goods and Services Tax) Act 1999 ("GST Act") have the same meaning when used in this Section 1.
(b) This Section 1 of Exhibit C survives the termination of the Agreement.

### 1.2 Delivery of Licensed and Custom Applications to End Users in Australia

Where You designate APL to allow access to the Licensed and Custom Applications to End Users in Australia:

1.2.1 You shall indemnify and hold Apple harmless against any and all claims by the Commissioner of Taxation ("Commissioner") for non-payment or underpayment of GST under the *A New Tax System (Goods and Services Tax) Act 1999* ("GST Act") and for any penalties and/or interest thereon. In addition, You shall indemnify and hold Apple harmless against any penalties imposed by the Commissioner for failing to register for GST in Australia.

1.2.2 Goods and Services Tax (GST)

(a) General

(i) This Section 1.2 of Exhibit C applies to supplies made by You, through APL, as agent, to End Users in Australia under Schedule 2 and Schedule 3. Terms defined in the GST Act have the same meaning when used in this Section 1.2.

(ii) Unless expressly stated otherwise, any sum payable or amount used in the calculation of a sum payable under Schedule 2 and Schedule 3 has been determined without regard to GST and must be increased on account of any GST payable under this Section 1.2.

(iii) If any GST is payable on any taxable supply made under Schedule 2 and Schedule 3 by a supplier to a recipient, the recipient must pay the GST to the supplier at the same time and in the same manner as providing any monetary consideration. For the avoidance of doubt, this includes any monetary consideration that is deducted by APL as commission in accordance with Section 3.4 of Schedule 2 and Section 3.4 of Schedule 3.

(iv) The amount recoverable on account of GST under this clause by APL will include any fines, penalties, interest and other charges.

(v) This Section 1 of Exhibit C survives the termination of the Agreement.

(b) Australian Resident Developers

If You are a resident of Australia, then:

(i) It is a condition of Schedule 2 and Schedule 3 that You have an Australian Business Number ("ABN") and are registered for GST or have submitted an application to register for GST to the Commissioner with an effective GST registration date of no later than the date of Schedule 2 and Schedule 3. You will provide Apple with satisfactory evidence of Your ABN and GST registration (by uploading to Apple, using the App Store Connect site, a copy of Your GST

registration or print-out from the Australian Business Register) within 30 days of Schedule 2 and Schedule 3. You warrant that You will notify Apple if You cease to hold a valid ABN or be registered for GST.

(ii) You and APL agree to enter into an arrangement for the purposes of s.153-50 of the GST Act. You and APL further agree that for taxable supplies made by You, through APL as agent, to any End User:

(A) APL will be deemed as making supplies to any End User;

(B) You will be deemed as making separate, corresponding supplies to APL;

(C) APL will issue to any End User, in APL's own name, all tax invoices and adjustment notes relating to supplies made under section 1.2.2(b)(ii)(A);

(D) You will not issue to any End User any tax invoices or adjustment notes relating to taxable supplies made under section 1.2.2(b)(ii)(A);

(E) APL will issue a recipient-created tax invoice to You in respect of any taxable supplies made by You to APL under Schedule 2 and Schedule 3, including taxable supplies made under section 1.2.2(b)(ii)(B); and

(F) You will not issue a tax invoice to APL in respect of any taxable supplies made by You to APL under Schedule 2 and Schedule 3, including taxable supplies made under section 1.2.2(b)(ii)(B).

(c) Non-resident Developers

If You are a non-resident of Australia, then:

(i) You and APL agree that APL will treat all supplies made by You through APL as Your agent to End Users in Australia as "inbound intangible consumer supplies" (as defined in the GST Act) made through APL;

(ii) APL will issue to any End User, in APL's own name, all tax invoices and adjustment notes relating to taxable supplies made by You through APL as Your agent; and

(iii) You will not issue to any End User any tax invoices or adjustment notes relating to taxable supplies made by You through APL as Your agent.

### 1.3 Australian Developers – Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers Outside Australia

If You are a resident of Australia and You appoint Apple as Your agent or commissionaire for the marketing and End User and Custom App Distribution Customer download of the Licensed and Custom Applications by End Users and Custom App Distribution Customers located outside Australia, it is a condition of this contract that You confirm that You have an Australian Business Number ("ABN") and are registered for GST under the A New Tax System (Goods and Services Tax) Act 1999 ("GST Act"). You will provide Apple with satisfactory evidence of Your ABN and GST registration (by uploading to Apple, using the App Store Connect site, a copy of Your GST registration or print-out from the Australian Business Register) within 30 days of Schedule 2 and Schedule 3. You warrant that You will notify Apple if You cease to hold a valid ABN or be registered for GST.

## 2. BRAZIL

### Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers in Brazil

Where You designate Apple Services LATAM LLC to allow access to the Licensed and Custom Applications to End Users and Custom App Distribution Customers in Brazil:

### (A) General

2.1 You acknowledge and agree that You have the sole responsibility for: (i) any indirect taxes liability (including, but not limited to, goods and services taxes), with respect to delivery on Your behalf of Your Licensed and Custom Applications to End Users and Custom App Distribution Customers by Apple; (ii) filing of indirect tax returns and payment of indirect taxes to the Brazilian government, if applicable; and (iii) determining independently, or in consultation with Your own tax advisor, Your taxpayer status and tax payment obligations for indirect tax purposes.

2.2 You authorise, consent to and acknowledge that Apple may use a third party in Brazil, an Apple subsidiary and/or a third-party supplier (the "Collecting Entity") to collect any amounts from End Users or Custom App Distribution Customers for the Licensed or Custom Applications and remit such amounts out of Brazil to Apple to enable the remittance of Your proceeds to You.

2.3 To the extent withholding taxes are applicable on remittances out of Brazil of the prices payable by End Users or Custom App Distribution Customers for the Licensed or Custom Applications, the Collecting Entity will deduct the full amount of such withholding tax from the gross amount owed to You by Apple and will pay the amount withheld to the competent Brazilian tax authorities in Your name. The Collecting Entity will use commercially practical efforts to issue the respective withholding tax forms, which will be provided to You by Apple as provided in the Brazilian tax law. You are solely responsible for providing any additional documentation required by the tax authorities in Your region to be able to claim any foreign tax credits, if applicable.

### (B) Non-Resident Developers

2.4 If You are not a resident of Brazil and to the extent withholding taxes are applicable on the remittances out of Brazil of the gross amount owed to You, You may provide to Apple Your region of residence certificate or equivalent documentation to claim a reduced rate of withholding tax under an applicable income tax treaty between Your region of residence and Brazil. The Collecting Entity will apply a reduced rate of withholding tax, if any, as provided in the applicable income tax treaty between Your region of residence and Brazil, only after You furnish Apple with the documentation as required under that income tax treaty or otherwise satisfactory to Apple, which is sufficient to establish Your entitlement to that reduced rate of withholding tax. You acknowledge that the reduced rate will only take effect after Apple approves and accepts the tax residence certificate or equivalent documentation provided by You. Notwithstanding section 3.3 of Schedule 2 and section 3.3 of Schedule 3, if Your funds will be remitted out of Brazil prior to receipt and approval by Apple of such tax documentation, the Collecting Entity may withhold and remit to the competent tax authorities the full amount of withholding tax unreduced by any tax treaty, and Apple will not refund to You any amount of such taxes withheld and remitted.

You will indemnify and hold Apple and the Collecting Entity harmless against any and all claims by any competent tax authority for any underpayment of any such withholding or similar taxes, and any penalties and/or interest thereon, including, but not limited to, underpayments attributable to any erroneous claim or representation by You as to Your entitlement to, or Your actual disqualification for, the benefit of a reduced rate of withholding tax.

**(C) Resident Developers**

2.5 If You are a resident of Brazil, You must update Your account with Your respective Brazilian taxpayer number (CNPJ or CPF, as applicable). You acknowledge that by not providing Your respective Brazilian taxpayer number, Your Licensed and Custom Applications may be removed from the Brazilian Store until such time as Your Brazilian taxpayer number is provided.

## 3. CANADA

**Delivery of Licensed and Custom Applications to End Users in Canada**

If You are a resident of Canada, You must add to or update Your account with Your Canadian GST/HST number. If You are a resident of Quebec, You must also add or update Your account with Your Quebec QST number.

Where You designate Apple Canada to allow access to the Licensed and Custom Applications to End Users in Canada:

3.1 General

You shall indemnify and hold Apple harmless against any and all claims by the Canada Revenue Agency (the "CRA"), Ministère du Revenu du Québec (the "MRQ") and the tax authorities of any province that has a provincial retail sales tax ("PST") for any failure to pay, collect or remit any amount(s) of goods and services tax/harmonised sales tax ("GST/HST") imposed under the Excise Tax Act (Canada) (The "ETA"), Quebec Sales Tax ("QST") or PST and any penalties and/or interest thereon in connection with any supplies made by Apple Canada to End Users in Canada on Your behalf and any supplies made by Apple Canada to You.

3.2 GST/HST

(a) This Section 3.2 of Exhibit C applies with respect to supplies made by You, through Apple Canada, as agent to End Users in Canada. Terms defined in the ETA have the same meaning when used in this Section 3.2. Apple Canada is registered for GST/HST purposes, with GST/HST Registration No. R100236199.

(b) If You are a resident of Canada or are a non-resident of Canada that is required to register for GST/HST purposes pursuant to the ETA, it is a condition of Schedule 2 and Schedule 3 that You are registered for GST/HST or have submitted an application to register for GST/HST to the CRA with an effective GST/HST registration date of no later than the date of Schedule 2 and Schedule 3. You shall provide Apple Canada with satisfactory evidence of Your GST/HST registration (*e.g.* a copy of Your CRA confirmation letter or print-out from the GST/HST Registry on the CRA website) at Apple Canada's request. You warrant that You will notify Apple Canada if You cease to be registered for GST/HST.

(c) If You are registered for GST/HST purposes, You, by executing Schedule 2 and Schedule 3, (i) agree to enter into the election pursuant to subsection 177(1.1) of the ETA to have Apple Canada collect, account for and remit GST/HST on sales of Licensed Applications and Custom Applications made to End Users in Canada on Your behalf and have completed (including entering its valid GST/HST registration number), signed and returned to Apple Canada Form GST506 (accessible on the App Store Connect site); and (ii) acknowledge that Apple will deduct from Your remittance the applicable Canadian GST/HST and QST, based on Your address in Canada, on the commission payable by You to Apple.

(d) If You are not registered for GST/HST purposes, by executing Schedule 2 and Schedule 3, and not completing, signing and returning Form GST506 to Apple Canada, You (i) certify that You are not registered for GST/HST purposes; (ii) certify that You are not resident in Canada and do not carry on business in Canada for purposes of the ETA; (iii) acknowledge that Apple Canada will charge, collect and remit GST/HST on sales

of Licensed Applications and Custom Applications to End Users in Canada made on Your behalf; (iv) acknowledge that the commission payable by You to Apple Canada is zero-rated for GST/HST purposes (*i.e.* GST/HST rate is 0%); and (v) agree to indemnify Apple for any GST/HST, interest and penalty assessed against Apple Canada if it is determined that You should have been registered for GST/HST purposes such that the commission fees charged by Apple Canada were subject to GST/HST.

3.3 Quebec Sales Tax

Terms defined in an Act respecting the Quebec Sales Tax (the "QSTA") have the same meaning when used in this Section 3.3 of Exhibit C.

(a) If You are a resident of Quebec, it is a condition of Schedule 2 and Schedule 3 that You are registered for QST or have submitted an application to register for QST to the MRQ with an effective QST registration date of no later than the date of Schedule 2 and Schedule 3. You shall provide Apple Canada with satisfactory evidence of Your QST registration (*e.g.* a copy of Your MRQ confirmation letter or print-out from the QST Registry on the MRQ website) at Apple Canada's request. You warrant that You will notify Apple Canada if You cease to be registered for QST.

(b) If You are a resident of Quebec, You, by executing Schedule 2 and Schedule 3, (i) certify that You are registered for QST; (ii) agree to enter into the election pursuant to section 41.0.1 of the QSTA to have Apple Canada collect, account for and remit QST on sales of Licensed Applications and Custom Applications to End Users in Quebec made on Your behalf and have completed (including entering its valid QST registration number), signed and returned to Apple Canada Form FP2506-V; and (iii) acknowledge that Apple Canada will not charge, collect or remit QST on sales of Licensed Applications and Custom Applications made on Your behalf to End Users located outside Quebec on the assumption that the End Users are not resident in Quebec and not registered for QST purposes such that the sales are zero-rated for QST purposes.

(c) If You are not a resident of Quebec, by executing Schedule 2 and Schedule 3, and not completing, signing and returning Form FP2506-V to Apple Canada, You (i) certify that You are not resident in Quebec; (ii) certify that You do not have a permanent establishment in Quebec; and (iii) acknowledge Apple will charge, collect and remit QST on sales of Licensed Applications and Custom Applications to End Users in Quebec made on Your behalf.

3.4 PST

This Section 3.4 of Exhibit C applies to supplies of Licensed and Custom Applications made by You, through Apple Canada, as agent, to End Users in any province that has or that adopts a PST. You acknowledge and agree that Apple Canada may charge, collect and remit applicable PST on sales of Licensed and Custom Applications made to End Users in such provinces by Apple Canada on Your behalf.

## 4. CHILE

### Chilean Developers – Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers in or outside Chile

If You are a resident of Chile, Apple will apply VAT on the commission payable by You to Apple to be deducted from Your remittance, pursuant to Chilean tax regulations, unless you confirm that You are a VAT taxpayer in such region and provide proof of Your VAT status.

## 5. IRELAND

### Irish Developers – Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers In or Outside Ireland

If You are established in Ireland and You appoint Apple Distribution International Ltd. as Your commissionaire to deliver Licensed and Custom Applications to End Users and Custom App Distribution Customers, it is a condition of Schedule 2 and Schedule 3 that You confirm to Apple whether You are registered for Irish VAT. If You are registered for Irish VAT, You are required to provide Your Irish VAT number upon request.

At request, You will provide Apple with satisfactory evidence of Your Irish Tax ID. You warrant that You will notify Apple if You cease to hold a valid Irish Tax ID.

In order to comply with Apple's obligations under applicable law to validate Your Irish Tax ID, Apple may use a service provider to complete the validation process and may transfer Your Irish Tax ID to our service provider for such purpose. Any personal data collected by Apple will be treated in accordance with Apple's Privacy Policy, which can be viewed at http://www.apple.com/uk/legal/privacy.

If You are registered for Irish VAT, Your proceeds received from ADIL are subject to Irish VAT at the prevailing rate. It is a condition of Schedule 2 and Schedule 3 that: (i) You and Apple agree and acknowledge that all supplies made by You through Apple as Your Commissionaire to End Users and Custom App Distribution Customers in Ireland constitute a taxable supply subject to VAT as defined in Irish VAT regulations; (ii) Apple will issue Self Billed Invoices ("SBIs") with respect to such taxable supplies by You; (iii) if Apple does issue SBIs with respect to such taxable supplies by You, You will not issue tax invoices or adjustment notes in respect of those taxable supplies; and, (iv) You acknowledge and agree that You are solely responsible for determining independently, in consultation with Your own tax advisor, Your VAT obligations under Irish tax regulations.

## 6. JAPAN

### (A) Japan Developers – Delivery of Licensed and Custom Applications to End Users in Japan

Where You designate iTunes KK to allow access to the Licensed and Custom Applications to End Users in Japan:

6.1 You acknowledge and agree that You have the sole responsibility for: (i) consumption tax output liability, if any, with respect to delivery on Your behalf of Your Licensed and/or Custom Applications to End Users by iTunes KK; (ii) filing of consumption tax returns and payment of consumption tax to the Japanese government, if applicable; and (iii) determining independently, in consultation with Your own tax advisor, Your taxpayer status and tax payment obligations, and appointing your own tax administrator for consumption tax purposes.

6.2 Commissions charged by iTunes KK to Japan resident developers will include consumption tax.

### (B) Japan Developers – Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers Outside Japan

If Your principal or headquarters' office is located in Japan and You appoint Apple as Your agent or commissionaire for the marketing and End User and Custom App Distribution Customer download of the Licensed and Custom Applications by End Users and Custom App Distribution Customers located outside Japan, You shall reverse charge any Japanese consumption tax that is payable on the commissions received by Apple in consideration for its services as Your agent or commissionaire under Schedule 2 and Schedule 3.

## 7. KOREA

### Korean Developers – Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers in Korea

If You are a resident of Korea and You appoint Apple Distribution International Ltd. as Your agent or commissionaire to deliver Licensed and Custom Applications to End Users and Custom App Distribution Customers in Korea, it is a condition of Schedule 2 and Schedule 3 that You have a Korean Business Registration Number ("BRN") or a Registration Number with Korean National Tax Service (collectively "Korean Tax ID").

You must update Your account with Your respective Korean Tax ID when prompted in App Store Connect. You acknowledge that by not providing Your respective Korean Tax ID, Your Licensed or Custom Applications may be removed from the Korean Store or Your remittance payment under section 3.5 of Schedule 2 and section 3.5 of Schedule 3 may not be made for Your applicable Licensed or Custom Applications until such time as Your Korean Tax ID is provided.

At Apple's request, You will provide Apple with satisfactory evidence of Your Korean Tax ID (e.g. business registration certificate or print-out from the Korean National Tax Service's Home Tax website). You warrant that You will notify Apple if You cease to hold a valid Korean Tax ID.

In order to comply with Apple's obligations under applicable law to validate Your Korean Tax ID, Apple will use a service provider to complete the validation process and will transfer Your Korean Tax ID to our service provider for such purpose. Any personal data collected by Apple will be treated in accordance with Apple's Privacy Policy, which can be viewed at http://www.apple.com/uk/legal/privacy.

Pursuant to Korean tax regulations, Apple will apply Korean VAT on the commission payable by You to Apple to be deducted from Your remittance with respect to Your sales to Korean customers.

## 8. MALAYSIA

### Malaysian Developers – Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers in or outside Malaysia

If You are a resident of Malaysia and You appoint Apple as Your agent or commissionaire to deliver Licensed and Custom Applications to End Users and Custom App Distribution Customers in the jurisdictions specified in Exhibit A, pursuant to Malaysian tax regulations, Apple will apply Malaysia Service Tax on the commission payable by You to Apple to be deducted from Your remittance.

## 9. MEXICO

### Mexican Developers – Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers in or outside Mexico

If You are a resident of Mexico, Apple will apply VAT on the commission payable by You to Apple to be deducted from Your remittance, pursuant to Mexican tax regulations. Apple will issue the corresponding invoice for such commission.

Apple also will apply the withholding income tax rate applicable to individuals on remittances for sales of the Licensed and Custom Applications to End Users and Custom App Distribution Customers located in or outside Mexico, pursuant to Mexican tax regulations. Apple will deduct the full amount of such withholding income tax from the gross amount owed to You by Apple and will pay the amount withheld to the competent Mexican tax authorities.

If You are registered and have a valid tax ID in Mexico (known as the RFC), You must provide Apple with a copy of Your Mexican tax ID registration by uploading it using the App Store Connect tool. You warrant that You will notify Apple if You cease to hold a valid tax ID. If You do not provide proof to Apple of Your Mexican tax ID, Apple will apply the highest income tax rate in accordance with Mexican tax regulations.

## 10. NEW ZEALAND

### 10.1 General

(a) Terms defined in the *Goods and Services Tax Act 1985* ("GST Act 1985") have the same meaning when used in Section 10 of Exhibit C.

(b) This Section 10 of Exhibit C survives the termination of the Agreement.

### 10.2 Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers in New Zealand

Where You designate APL to allow access to the Licensed and Custom Applications to End Users and Custom App Distribution Customers in New Zealand:

10.2.1 General

(a) You shall indemnify and hold APL harmless against any and all claims by the Inland Revenue for non-payment or underpayment of GST under the GST Act 1985 and for any penalties and/or interest thereon.

(b) This Section 10.2 of Exhibit C applies to supplies made by You, through APL as agent, to any End User or Custom App Distribution Customer who is resident in New Zealand.

(c) You and Apple agree that APL is the operator of the electronic marketplace in respect of supplies made by You, through APL as agent, to any End User or Custom App Distribution Customer who is resident in New Zealand, and is treated as the supplier of those supplies under s.60C of the GST Act 1985 for GST purposes.

10.2.2 Resident Developers

(a) If You are a resident of New Zealand, You and APL agree under s.60(1C) of the GST Act 1985 that supplies of services made by You through APL as agent to any End User or Custom App Distribution Customer resident in New Zealand, are treated as two separate supplies for GST purposes, being –

(i) a supply of services from You to APL; and

(ii) a supply of those services from APL to the End User or Custom App Distribution Customer resident in New Zealand.

(b) You and APL acknowledge that the supply of services from You to APL for GST purposes under Section 10.2.2(a)(i) of this Exhibit C is not subject to GST under the GST Act 1985.

10.2.3 Non-Resident Developers

(a) If You are a non-resident of New Zealand, You and Apple agree under s.60(1B) of the GST Act 1985 that supplies of services made by You through APL as agent to any End User or Custom App Distribution Customer resident in New Zealand, are treated as two separate supplies for GST purposes, being –

(i) a supply of services from You to APL; and

(ii) a supply of those services from APL to the End User or Custom App Distribution Customer resident in New Zealand.

(b) You and APL acknowledge that the supply of services from You to APL for GST purposes under Section 10.2.3(a)(i) of this Exhibit C is not subject to GST under the GST Act 1985.

10.2.4 APL will issue to any End User or Custom App Distribution Customer, in APL's own name, the required documentation relating to supplies made under Section 10 of this Exhibit C.

10.2.5 You will not issue to any End User or Custom App Distribution Customer any documentation relating to supplies made under Section 10.2 of this Exhibit C.

**10.3 New Zealand Developers – Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers Outside New Zealand**

If You are a resident of New Zealand and You appoint Apple as Your agent or commissionaire for the marketing and End User and Custom App Distribution Customer download of the Licensed and Custom Applications by End Users and Custom App Distribution Customers located outside New Zealand, You and Apple agree that under s.60C and 60(1C) of the GST Act 1985, supplies of services made by You through Apple as agent to any End User or Custom App Distribution Customer resident outside New Zealand are treated as two separate supplies for GST purposes under the GST Act 1985, being –

(i) a supply of services from You to Apple; and

(ii) a supply of those services from Apple to the End User or Custom App Distribution Customer resident outside New Zealand.

You and Apple acknowledge that the deemed supply of services from You to Apple under (i) above will not result in a GST cost to Apple under the GST Act 1985.

**11. PHILLIPPINES**

**Philippines Developers – Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers in Philippines**

If You are a resident of Philippines and You appoint Apple as Your agent or commissionaire to deliver Licensed and Custom Applications to End Users and Custom App Distribution Customers in the jurisdictions specified in Exhibit A, it is a condition of Schedule 2 and Schedule 3 that You confirm to Apple that You are either: (i) a Philippine government or any of its political subdivisions, instrumentalities or agencies; or, (ii) engaged in business. If You are engaged in business, you are required to provide your Philippines Taxpayer Identification Number (TIN) upon request by Apple.

**12. SINGAPORE**

**Singapore Developers – Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers in or outside Singapore**

If You are a resident of Singapore and You appoint Apple as Your agent or commissionaire to deliver Licensed and Custom Applications to End Users and Custom App Distribution Customers in the jurisdictions specified in Exhibit A, it is a condition of Schedule 2 and Schedule 3 that You confirm to Apple whether You are registered for Singapore GST. If You are registered for GST, You are required to provide Your Singapore GST registration number upon request.

If You are not registered for Singapore GST or do not provide Your Singapore GST registration number to Apple, pursuant to Singapore tax regulations, Apple will apply Singapore GST on the commission payable by You to Apple to be deducted from Your remittance.

If You are registered for Singapore GST and have provided Your Singapore GST registration number to Apple, pursuant to Singapore tax regulations, Apple will apply Singapore GST on the commissions payable by You to Apple to be deducted from Your remittance with respect to Your sales to customers based in the countries and regions where You Appoint Apple Services Pte. Ltd. as Your commissionaire.

## 13. TAIWAN

### Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers in Taiwan

If You file Income Tax in Taiwan and You appoint Apple Distribution International Ltd. as Your agent or commissionaire to deliver Licensed and Custom Applications to End Users and Custom App Distribution Customers in Taiwan, it is a condition of Schedule 2 and Schedule 3 that You provide Apple with your unified business number in Taiwan if you are a business or your personal identification card number in Taiwan if You are an individual (collectively "Taiwan Tax ID").

## 14. THAILAND

### Thailand Developers – Delivery of Licensed and Custom Applications to End Users and Custom App Distribution Customers in Thailand

If You are a resident of Thailand and You appoint Apple as Your agent or commissionaire to deliver Licensed and Custom Applications to End Users and Custom App Distribution Customers in the jurisdictions specified in Exhibit A, it is a condition of Schedule 2 and Schedule 3 that You confirm to Apple whether You are registered for Thailand VAT. If You are registered for VAT, You are required to provide Your Thailand VAT registration number upon request.

If You are not registered for Thailand VAT or do not provide Your Thailand VAT registration number to Apple, pursuant to Thailand tax regulations, Apple will apply Thailand VAT on the commission payable by You to Apple to be deducted from Your remittance with respect to Your sales to Thailand customers.

## 15. UNITED STATES

### Delivery of Licensed and Custom Applications to End Users in the United States

Where You designate Apple Inc. to allow access to the Licensed and Custom Applications to End Users in the United States:

15.1 If You are not a resident of the United States for US federal income tax purposes, You will complete Internal Revenue Service Form W-8BEN and/or any other required tax forms and provide Apple with a copy of such completed form(s), and any other information necessary for compliance with applicable tax laws and regulations, as instructed on the App Store Connect site.

15.2 If Apple, in its reasonable belief, determines that any state or local sales, use or similar transaction tax may be due from Apple or You in connection with the sale or delivery of any of the Licensed and Custom Applications, Apple will collect and remit those taxes to the competent tax authorities. To the extent that the incidence of any such tax, or responsibility for collecting that tax, falls upon You, You authorise Apple to act on Your behalf

in collecting and remitting that tax, but to the extent that Apple has not collected any such tax, or has not received reimbursement for that tax, from End Users, You shall remain primarily liable for the tax, and You will reimburse Apple for any tax payments that Apple is required to make, but is not otherwise able to recover.

15.3 In the event that You incur liability for income tax, franchise tax, business and occupation tax, or any similar taxes based on Your income, You shall be solely responsible for that tax.

## 16. End Users IN REGIONS LISTED IN EXHIBIT A, SECTION 2

### Delivery of Licensed and Custom Applications to End Users in regions listed in Exhibit A, Section 2

Where You designate Apple Distribution International Ltd., located at Hollyhill Industrial Estate, Hollyhill, Cork, Republic of Ireland, to allow access to the Licensed and Custom Applications to End Users in Exhibit A, Section 2:

You acknowledge that in the event Apple Distribution International Ltd. is subject to any sales, use, goods and services, value-added, or other tax or levy with respect to any remittance to You, the full amount of such tax or levy shall be solely for Your account. For the avoidance of doubt, any invoice issued by You to Apple Distribution International Ltd. will be limited to amounts actually due to You, which amounts shall be inclusive of any value-added or other tax or levy as set forth above. You will indemnify and hold Apple harmless against any and all claims by any competent tax authorities for any underpayment of any such sales, use, goods and services, value-added, or other tax or levy, and any penalties and/or interest thereon.

## 17. VIETNAM

### Delivery of Licensed and Custom Applications to End Users in Vietnam

If You are a resident of Vietnam, Apple will apply Vietnamese Foreign Contractor Tax on the commission payable by You to Apple to be deducted from Your remittance, pursuant to Vietnam tax regulations.

## EXHIBIT D

### Instructions for Minimum Terms of Developer's End User Licence Agreement

**1. Acknowledgement**: You and the End User must acknowledge that the EULA is concluded between You and the End User only, and not with Apple, and You, not Apple, are solely responsible for the Licensed and Custom Applications and the content thereof. The EULA may not provide for usage rules for Licensed and Custom Applications that are in conflict with the Apple Media Services Terms and Conditions or the Volume Content Terms as of the Effective Date (which You acknowledge You have had the opportunity to review).

**2. Scope of Licence**: Each licence granted to the End User for the Licensed and Custom Applications must be limited to a non-transferable licence to use the Licensed or Custom Application on any Apple-branded Products that the End User owns or controls and as permitted by the Usage Rules set forth in the Apple Media Services Terms and Conditions, except that such Licensed Application may be accessed and used by other accounts associated with the purchaser via Family Sharing, volume purchasing or Legacy Contacts. Solely in connection with certain Apple-licensed software, the EULA must authorise a Custom App Distribution Customer to distribute a single licence of Your free Custom Applications to multiple End Users.

**3. Maintenance and Support**: You must be solely responsible for providing any maintenance and support services with respect to the Licensed and Custom Applications, as specified in the EULA, or as required under applicable law. You and the End User must acknowledge that Apple has no obligation whatsoever to furnish any maintenance and support services with respect to the Licensed and Custom Applications.

**4. Warranty**: You must be solely responsible for any product warranties, whether express or implied by law, to the extent not effectively disclaimed. The EULA must provide that, in the event of any failure of the Licensed or Custom Applications to conform to any applicable warranty, the End User may notify Apple, and Apple will refund the purchase price for such Application to that End User; and that, to the maximum extent permitted by applicable law, Apple will have no other warranty obligation whatsoever with respect to the Licensed and Custom Applications, and any other claims, losses, liabilities, damages, costs or expenses attributable to any failure to conform to any warranty will be Your sole responsibility.

**5. Product Claims**: You and the End User must acknowledge that You, not Apple, are responsible for addressing any claims of the End User or any third party relating to the Licensed and Custom Applications or the End User's possession and/or use of the Licensed and Custom Applications, including, but not limited to: (i) product liability claims; (ii) any claim that the Licensed or Custom Application fails to conform to any applicable legal or regulatory requirement; and (iii) claims arising under consumer protection, privacy or similar legislation, including in connection with Your Licensed Application's use of the HealthKit and HomeKit frameworks. The EULA may not limit Your liability to the End User beyond what is permitted by applicable law.

**6. Intellectual Property Rights**: You and the End User must acknowledge that, in the event of any third-party claim that the Licensed or Custom Application or the End User's possession and use of the Licensed or Custom Application infringes that third party's intellectual property rights, You, not Apple, will be solely responsible for the investigation, defence, settlement and discharge of any such intellectual property infringement claim.

**7. Legal Compliance**: The End User must represent and warrant that (i) the End User is not located in a region that is subject to a US Government embargo, or that has been designated by the US Government as a "terrorist supporting" region; and (ii) the End User is not listed on any US Government list of prohibited or restricted parties.

**8. Developer Name and Address**: You must state in the EULA Your name and address, and the contact information (telephone number; email address) to which any End User questions, complaints or claims with respect to the Licensed and Custom Applications should be directed.

**9. Third-Party Terms of Agreement:** You must state in the EULA that the End User must comply with applicable third-party terms of agreement when using Your Application, e.g. if You have a VoIP application, the End User must not be in violation of their wireless data service agreement when using Your Application.

**10. Third-Party Beneficiary**: You and the End User must acknowledge and agree that Apple, and Apple's subsidiaries, are third-party beneficiaries of the EULA, and that, upon the End User's acceptance of the terms and conditions of the EULA, Apple will have the right (and will be deemed to have accepted the right) to enforce the EULA against the End User as a third-party beneficiary thereof.

**EXHIBIT E**

**Additional App Store Terms**

**1. Discoverability on the App Store**: The discoverability of Your Licensed Application in the App Store depends on several factors, and Apple is under no obligation to display, feature or rank Your Licensed Application in any particular manner or order in the App Store.

(a) The main parameters used for app ranking and discoverability are text relevance, such as using an accurate title, adding relevant keywords/metadata and selecting descriptive categories in the Licensed Application; customer behaviour relating to the number and quality of ratings and reviews and application downloads; date of launch in the App Store may also be considered for relevant searches; and whether You have violated any rules promulgated by Apple. These main parameters deliver the most relevant results to customer search queries.

(b) When considering apps to feature in the App Store, our editors look for high-quality apps across all categories, with a particular focus on new apps and apps with significant updates. The main parameters that our editors consider are UI design, user experience, innovation and uniqueness, localisations, accessibility, App Store product page screenshots, app previews and descriptions; and additionally for games, gameplay, graphics and performance, audio, narrative and story depth, ability to replay and gameplay controls. These main parameters showcase high-quality, well-designed and innovative apps.

(c) If You use an Apple service for paid promotion of Your app on the App Store, Your app may be presented in a promotional placement and designated as advertising content.

To learn more about app discoverability, visit https://developer.apple.com/app-store/discoverability/.

**2. Access to App Store Data**

You can access data concerning your Licensed Application's financial performance and user engagement in App Store Connect by using App Analytics, Sales and Trends, and Payments and Financial Reports. Specifically, You can obtain all of Your Licensed Application's financial results for individual app sales and in-app purchases (including subscriptions) in Sales and Trends, or download the data from Financial Reports; and You can view App Analytics for non-personally identifiable data that allows You to understand how consumers engage with Your Licensed Applications. More information can be found at https://developer.apple.com/app-store/measuring-app-performance/. App Analytics data is only provided with the consent of our customers. For more information, see https://developer.apple.com/app-store-connect/analytics/. Apple does not provide You with access to personal or other data provided by or generated through use of the App Store by other developers; nor does Apple provide other developers with access to personal or other data provided by or generated through Your use of the App Store. Such data sharing would conflict with Apple's Privacy Policy, and with our customers' expectations about how Apple treats their data. You can seek to collect information from customers directly, as long as such information is collected in a lawful manner, and You follow the App Review Guidelines.

Apple handles personal and non-personal information as outlined in Apple's Privacy Policy. Information about Apple's access to and practices concerning developer and customer data can be found in "App Store & Privacy", accessible at https://www.apple.com/legal/privacy/data/en/app-store. Apple may provide some non-personal information to strategic partners that work with Apple to provide our products and services, help Apple market to customers, and sell ads on Apple's behalf to display in the App Store, Apple News and Stocks. Such partners are obligated to protect that information and may be located wherever Apple operates.

## 3. Redress Options Pursuant to P2B and DSA Regulations

For Developers established in, and which offer goods or services to customers located in, the European Union and subject to the Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market For Digital Services and amending Directive 2000/31/EC (the Digital Services Act or DSA), more information about redress options available to You in connection with action Apple took against You, for example, termination of Your developer account or removal of Your app from the App Store, is available here: apple.com/legal/dsa/redress-options.

Developers established in, and which offer goods or services to customers located in, a region subject to a platform-to-business regulation ("P2B Regulation"), such as the Regulation of the European Parliament and of the Council on promoting fairness and transparency for business users of online intermediation services, may submit complaints pursuant to such P2B Regulation related to the following issues at https://developer.apple.com/contact/p2b/: (a) Apple's alleged non-compliance with any obligations set forth in the P2B Regulation that affect You in the region in which You are established; (b) technological issues that affect You and relate directly to distribution of Your Licensed Application on the App Store in the region in which You are established; or (c) measures taken by or behaviour of Apple that affect You and relate directly to distribution of Your Licensed Application on the App Store in the region in which You are established. Apple will consider and process such complaints and communicate the outcome to You.

For Developers established in, and which offer goods or services to customers located in, the European Union, Apple identifies the following panel of mediators with which Apple is willing to engage to attempt to reach an agreement with developers established in, and which offer goods or services to customers located in, the European Union on the settlement, out of court, of any disputes between Apple and You arising in relation to the provision of the App Store services concerned, including complaints that could not be resolved by means of our complaint-handling system:

Centre for Effective Dispute Resolution
P2B Panel of Mediators
70 Fleet Street
London
EC4Y 1EU
United Kingdom
https://www.cedr.com/p2bmediation/